

that concern them, and one thing was consistent. Our middle-class families deserve a tax cut and tax protection.

It is time to start protecting our taxpayers, Mr. Speaker. This bipartisan legislation will do just that. This legislation requires the IRS to notify taxpayers if there has been an unauthorized use of their identity. This is a serious issue, and the IRS must be actively contacting those individuals who may have fallen victim to identity theft.

This bill protects those who would receive a tax break, also. It requires the IRS to notify those who would be eligible for a tax break. For example, it requires the IRS to conduct additional earned income tax credit outreach, including notifying those who are eligible about how to apply for it.

The Taxpayer Protection Act supports small, family-owned businesses and allows for spouses of the family-owned business to pay Social Security and Medicare taxes as a sole proprietorship rather than as a partnership. This will save our small businesses money, promoting investment and growth in our communities.

I came to Congress to stand up for working families, both in my State, Pennsylvania, and this country. This bipartisan bill protects taxpayers, protects families and protects individuals; and I am proud to support it today.

Mr. Speaker, I just want to mention our condolences for those at Virginia Tech University. I think today everybody in this country is a Hokie.

Mr. RAMSTAD. Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. HERGER), a distinguished member of the Ways and Means Committee and ranking member of the Trade Subcommittee.

Mr. HERGER. Mr. Speaker, in 2001 President Bush and Congress worked to enact the most important tax relief since Ronald Reagan in the 1980s.

For individuals and families, we reduced marginal tax rates on personal income, doubled the child tax credit, reduced the unfair marriage tax penalty, phased out the onerous death tax, and significantly lessened the impact of the alternative minimum tax. We also provided essential tax relief on investment income.

Far from taxpayer protection, as this bill's title suggests, we are now hearing proposals from the other side that would do away with the tax relief of the last 6 years. Contrary to the naysayers, tax relief has played a critical role in revitalizing our Nation's economy.

Over 7.5 million new jobs have been created since 2003. The national unemployment rate has fallen to a very low 4.4 percent. Economic growth has been steady and strong. Our investment markets are no longer bursting; they are booming.

American families and small businesses did not just sit on the \$1.1 trillion that we returned to them. They put much of it back into our economy through investment and consumption.

The result: Tax revenues are up 35 percent and deficits are much lower than CBO anticipated.

Mr. Speaker, as we observe tax day, to truly protect taxpayers, Congress should talk about ways to make the tax relief we have permanent. Regrettably, the majority party and its budget anticipate the opposite.

Mr. LEWIS of Georgia. Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. MCNERNEY).

Mr. MCNERNEY. Mr. Speaker, I rise today in strong support of the Taxpayer Protection Act of 2007.

I would like to commend Chairman RANGEL and Ranking Member MCCRERY for bringing this bill to the floor and for working to simplify our tax policies.

Today's Tax Code has become so complex that it takes more than 25 hours to complete an itemized tax return. That is about 10 hours longer than in 1988.

Small business owners will also benefit significantly from this legislation by streamlining the process that married couples use to file returns.

Our reliance on technology and the openness of the Internet is greater than ever, and we should improve security to defend American taxpayers from identity theft.

I am pleased that provisions in the Taxpayer Protection Act increase online security for individuals and allow them to have better recourse in the event of a crime.

Mr. Speaker, I urge my colleagues to support H.R. 1677.

Mr. RAMSTAD. Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. CROWLEY), my colleague on the Ways and Means Committee.

Mr. CROWLEY. Mr. Speaker, thank you for giving me the time.

I also just want to express briefly the support of my constituents in Queens and The Bronx in New York. Their hearts and prayers are today in Virginia with the students and faculty and parents of Virginia Tech students.

Mr. Speaker, I rise in strong support of the Taxpayer Protection Act, a bill that will work to protect and empower taxpayers.

I want to specifically recognize and thank Chairman RANGEL not only for crafting a solid, bipartisan bill, but also for continuing the comity that has, this year, become the hallmark of our committee.

I would also like to express my gratitude to you, as well as to Oversight Subcommittee Chairman LEWIS and Ranking Member RAMSTAD for including important new provisions dealing with the earned income tax credit. The EITC has been a great benefit to my constituents, with almost 114,000 of them claiming this credit, bringing home to Queens and The Bronx \$270 million. While impressive, I still have almost 23,000 constituents in my dis-

trict who are eligible, but do not seek this credit, thereby missing out on an estimated \$54 million in revenue, money these people need for everyday living and money that can be turned back into our communities.

During both the oversight hearing on EITC and, later, the full committee hearing with IRS Commissioner Everson, I highlighted the need for the IRS to work with those who qualify for the EITC to make the process of restating past returns easier. This bill does that.

Additionally, during private and, later, under committee questioning, I asked Commissioner Everson about ways to outreach EITC to more people, including those who may not file returns.

Again, the sponsors heard the concerns of many of us on this committee and crafted a bill today that also mandates the IRS undertake this outing by using IRS' existing resources and data to dig deeper and find these eligible people.

The people who qualify and receive the earned income tax credit, the people I am talking about, are the working poor, again poor people who work, and they need our help. This bill provides them an important helping hand. I thank the sponsors for putting working people first in this legislation.

I also want to thank many of the not-for-profit groups that are helping our constituents access EITC. Just yesterday, I met with the leadership in New York City of ACORN, and they are starting a program to help our mutual constituents reach out so that they can make access of the EITC, the earned income tax credit.

I once again thank the sponsors of this legislation. I welcome this new direction in Congress and in America.

Mr. RAMSTAD. Mr. Speaker, I continue to reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield 1 minute to the gentleman from North Carolina (Mr. SHULER).

Mr. SHULER. I thank the gentleman for yielding.

Mr. Speaker, before I begin, I would like to offer my thoughts and prayers to the family of those who died yesterday at Virginia Tech and all those affected by this senseless tragedy.

Mr. Speaker, I rise today in support of this legislation, H.R. 1677, the Taxpayer Protection Act of 2007.

As we mark the deadline for Federal income taxes today, this bill takes important steps to simplify the tax process for family-owned small businesses, which are the backbone of our country and our economy.

Mr. Speaker, this bill will allow both spouses in a family-owned business to pay Social Security and Medicare taxes as a sole proprietorship, not as a partnership.

Mr. Speaker, when a husband and wife owns a business together, they are really collecting only one paycheck. They should only have to pay taxes once.